I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: October 25, 2007

Electronic Signature for David R. Burns: /David R. Burns/

Docket No.: TOW-041RCE (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Yosuke Fujii et al.

Application No.: 10/656,481 Confirmation No.: 8703

Filed: September 4, 2003 Art Unit: 1795

For: FUEL CELL Examiner: R. W. Hodge

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE

Dear Sir:

In response to the Office Action mailed June 25, 2007 (Paper No. 20070620), the response due date of which is extended to October 25, 2007 by the accompanying Request for Extension of Time, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.